

**EXHIBIT 1**

Liquidation Analysis

## Roman Catholic Diocese of Syracuse

Case No. 20-30663

Liquidation Analysis

30-Nov-24

	11/30/2024	Note	Adjustments	Liquidation Value
<b>Current Assets</b>				
Cash and Equivalents	\$ 1,023,142	1	\$ (55,010)	\$ 968,132
Accounts Receivable (Net)	\$ 759,476		\$ -	\$ 759,476
Notes Receivable	\$ 2,020,186		\$ -	\$ 2,020,186
Prepaid Expenses	\$ 288,766		\$ -	\$ 288,766
Professional Retainers	\$ 18,241	2	\$ (18,241)	\$ -
Investments	\$ 29,293,932	3	\$ (19,250,328)	\$ 10,043,604
<b>Total Current Assets</b>	<b>\$ 33,403,743</b>		<b>\$ (19,323,579)</b>	<b>\$ 14,080,164</b>
<b>PROPERTY &amp; EQUIPMENT</b>				
Real Property and Improvements	\$ 6,657,748	4	\$ (1,857,748)	\$ 4,800,000
Machinery and Equipment	\$ 573,727	5	\$ (573,727)	\$ -
Furniture, Fixtures and Office Equipment	\$ 235,994	5		\$ 235,994
Vehicles	\$ 275,641	5		\$ 275,641
Less: Accumulated Depreciation	\$ 5,852,365	4	\$ (5,852,365)	\$ -
<b>TOTAL PROPERTY &amp; EQUIPMENT</b>	<b>\$ 1,890,745</b>		<b>\$ 3,420,890</b>	<b>\$ 5,311,635</b>
<b>Total Assets</b>	<b>\$ 35,294,488</b>		<b>\$ (15,902,689)</b>	<b>\$ 19,391,799</b>

Notes:

1 - Restricted funds received from NYS for Drug Ed Program.

2 - Stretto

3 - Investment Balance is reduced by NBT Note (\$5,480,807), Key Bank WC Letter of Credit (\$5,300,000), Custodial Accounts (\$6,216,155), Scholarship Funds (\$422,614), School Grants (\$614,025), School Subsidies (\$682,890), NCRRG Investment (\$195,376), Ministry Donations (\$250,580) and Other (\$87,881).

4 - To adjust to appraised value.

5 - Adjustment to estimated realizable value.